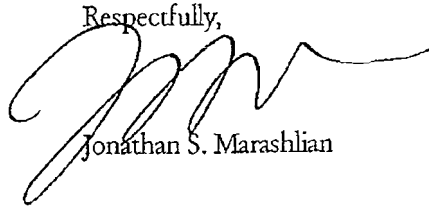


USAC nor the Commission has issued a ruling on Compass' November 6, 2007 Letter of Appeal. Wherefore, until a final determination is rendered, it is premature for either NECA or the Commission to conclude that a debt is owed, as it is equally plausible Compass is owed a refund from NECA.

For all these reasons, and as further detailed in the Attachments hereto, Compass respectfully requests the Commission review these facts and NECA records to determine the correct debt owed, to the extent any debt is presently owed. Furthermore, until such time as the Commission verifies the existence of a valid and enforceable debt, Compass urges the Commission to refrain from pursuing further actions under the Debt Collection Improvement Act (DCIA).

Should you have questions or wish to discuss this matter, please contact the undersigned.

Respectfully,

A handwritten signature in dark ink, appearing to be 'J. Marashlian', written in a cursive style.

Jonathan S. Marashlian

Via E-mail

cc: Dean Cary

ATTACHMENT 1

FCC Notice of Debt



**Federal Communications Commission
Washington, D.C. 20554**

January 09, 2008

Compass Global, Inc.
Attn: Dean Cary
50 Tice Blvd., 3rd Floor
Woodcliff Lake, NJ 07677

**RE: IMPORTANT INFORMATION -- DO NOT DISCARD -- NOTICE OF DEBT
TRANSFER**

**Filer ID: 826216
FRN: 0009690256
Bill No: 08TR000515**

The National Exchange Carriers Association (NECA), Administrator for the Telecommunications Relay Services Fund (TRS Fund) twice demanded payment and provided other correspondence (Demand (s)) to the entity referenced above (You or Debtor) concerning a Debt due and payable to the federal TRS Fund (TRS) (a debt owed to the United States). The debt results from Debtor's non-payment of TRS contributions for a specific period. Consequently, if you have an arrearage in other payments, You will receive additional Demands. Because Debtor failed to pay the Debt and the accrued interest, administrative costs, and penalties, it has been referred to the Federal Communications Commission (Commission). The Commission has determined that the outstanding Debt, including presently accrued interest, administrative costs, and penalties owed to the TRS is \$ 268,820.20 to date. In that regard, the balance owed on the referred Debt does not include subsequent arrearages. As stated in the Demand(s), federal law requires the collection of interest and penalties on an outstanding debt owed to the United States.

This Notice is to inform You/Debt that within 30 calendar days of the date of this letter (Last Due Date), full payment of the Debt (computed as of) the date of payment must be received by the Commission, or satisfactory documentary evidence must be provided to the Commission that the Debt is not due. Payment of this Debt does not satisfy or discharge any other debt that You may owe. Your remittance must be delivered in a manner so as be received on or before the Last Due Date by the Commission at the following address:

**Federal Communications Commission
P.O. Box 358340
Pittsburgh, PA 15251-5340**

If the Commission does not receive the full payment of the Debt (as computed to the date of payment) by the Last Due Date, the Commission will promptly transfer the Debt to the

United States Department of the Treasury (Treasury) or the United States Department of Justice for collection. Transfer of the Debt may result in sanctions, including, but not limited to, the initiation of proceedings to recover the outstanding debt, together with all applicable administrative charges, penalties, and interest pursuant to the provisions of the Debt Collection Act of 1982 Improvement Act of 1996, as amended (the DCIA). Collection efforts may include, among other processes and procedures, use of collection centers, collection agencies, tax refund offset, administrative offset, and/or litigation to collect the Debt and other costs.

Under the DCIA, interest and penalties accrued from the date of the First Demand. In addition, You are required to pay the administrative costs of processing and handling a delinquent claim as set by the Treasury (currently 18% of the debt). These requirements are set out at 31 U.S.C. § 3717.

If this debt has been satisfied or otherwise mitigated, You/Debtor must, before the Last Due Date, provide evidence satisfactory to the Commission, such as a verified copy of the cancelled check, which satisfied the full amount of the Debt, or a Resolution Letter issued by TRS Fund or the Commission, together with a copy of this Notice to the Commission at the following address:

Federal Communications Commission
Attn: Revenue and Receivables Operations Group
445 12th Street S.W., Room 1-A843
Washington, DC 20554

If you have any questions, please contact the Revenue and Operations Group at (202) 418-1995 or by email at ARINQUIRIES@fcc.gov.

Sincerely,



Cheryl Collins, Chief

Revenue and Receivables Operations Group

Approved by JFC
2/10/2000

IF PAYING BY CHECK, PLEASE WRITE YOUR BILL NUMBER ON YOUR REMITTANCE AND ATTACH A COPY OF THIS BILL TO YOUR
PAYMENT TO ENSURE PROPER CREDIT

ATTACHMENT 2

E-Mail from NECA re: Credit Adjustment

Jonathan S. Marashlian

From: Aparicio, Marina [MAPARIC@neca.org]
Sent: Thursday, January 17, 2008 11:10 AM
To: Jonathan S. Marashlian
Subject: ACCOUNTS 826216 AND 825547

Follow Up Flag: Follow up
Flag Status: Flagged

Hi Jonathan, I have been reviewing these accounts as per our prior discussions and I would like to make you aware that we have received a couple of adjustments.
A credit was issued for account 826216 in the amount of \$104,534.37 towards the 2007 TRS contribution. It does appear that the 2006 was correct since no correction was issued for this year or it could also be that you filed the correction past the deadline to file a revision for this year.

[REDACTED]

Please, review this information and let me know if the contributor will be paying the balance on account 826216 and the 2007 invoice for account 825547.
Thanks a lot for your assistance,

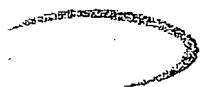
Marina Aparicio
NECA TRS Fund Administration
Associate Manager
maparic@neca.org

Privilege and Confidentiality Notice

The information in this message is intended for the named recipients only. It may contain information that is privileged, confidential or otherwise protected from disclosure. If you are not the intended recipient, you are hereby notified that any disclosure, copying, distribution, or the taking of any action in reliance on the contents of this message is strictly prohibited. If you have received this e-mail in error, do not print it or disseminate it or its contents. In such event, please notify the sender by return e-mail and delete the e-mail file immediately thereafter. Thank you.

ATTACHMENT 3

January 31, 2008 NECA TRS Invoice



Excellence

Statement Number: 1,657
Statement Date: 01/31/2008
Customer Number: 826216

Mail Payment To Lockbox:

INTERSTATE TRS FUND
P.O. BOX 360090
PITTSBURGH, PA 15251-6090

Compass Global, Inc.
50 Tice Blvd., 3rd Floor
Woodcliff Lake, NJ 07677
ATTN: Dean Cary

INTERSTATE TELECOMMUNICATIONS RELAY SERVICE FUND STATEMENT OF ACCOUNT

Accounting Dat	EntryType	Payment Id	Item-id and Line	Description	Amount
				Balance Forward USD	(73,483.31)
01/18/2008	Invoice		TRS0046258		250,611.40
01/18/2008	Credit Memo		TRS0049326		(31,051.00)
01/18/2008	LPC		FC-41641		240.31
01/18/2008	LPC		FC-41641		(240.31)
01/18/2008	LPC		FC-42549		1,489.94
01/18/2008	LPC		FC-42549		(1,489.94)
01/18/2008	LPC		FC-43412		1,441.87
01/18/2008	LPC		FC-43412		(1,441.87)
01/18/2008	Invoice		TRS0049327		31,051.00
01/22/2008	Payment		TRS0046258		(146,077.09)
01/31/2008	LPC		FC-45363		577.63
Total for 826216					\$31,628.63

If you have questions about your account, please call TRS FUND ADMINISTRATOR: 973/884-8073

ATTACHMENT 4

Letter of Appeal

EXHIBIT 11

**Compass Global Appeal of TRS
Notice of Intent to Transfer Debt for Collection,
March 28, 2008**



The CommLaw Group

STAMP & RETURN

FILED/ACCEPTED

MAR 28 2008

Federal Communications Commission
Office of the Secretary

HELEIN & MARASHLIAN, LLC
1483 Chain Bridge Road
Suite 301
McLean, Virginia 22101

Telephone: (703) 714-1300
Facsimile: (703) 714-1330
E-mail: mail@CommLawGroup.com
Website: www.CommLawGroup.com

Writer's Direct Dial Number
703-714-1326

Writer's E-mail Address
cmh@commlawgroup.com

March 28, 2008

Marlene H. Dortch, Secretary
Federal Communications Commission
Office of the Secretary
c/o NATEK
236 Massachusetts Avenue, NE
Suite 110
Washington, D.C. 20002
(via Hand Delivery)

NECA Interstate TRS Fund
ATTN: NECA TRS Collections Dept.
Maggie Gillo
80 S. Jefferson Road
Whippany, NJ 07981
(Via Facsimile transmission:
973-884-8262)

Federal Communications Commission
ATTN: Financial Operations
445 12th Street, S.W.
Washington, D.C. 20554
ARINQUIRIES@fcc.gov
(via Electronic Transmission)

Universal Service Administrative
Company
2000 L Street, N.W., Suite 200
Washington, D.C. 20036
(via Hand Delivery)

Re: Compass Global, Inc.
Appeal of Existence of, or Amount of, TRS Fund Endebtedness
And Request that the Notice of Debt Transfer Issued by the FCC
On February 28, 2008 and the 2007 TRS Adjustment Invoice
Issued by NECA on March 4, 2008, be Held in Abeyance
Filer ID: 826216
FRN: 0009690256
Bill Nos: Reference 08TR001768 and Invoice TRS0055511

Dear Ms. Dortch and Ladies and Gentlemen:

Through this letter filing, Compass Global, Inc. ("Compass") appeals the Notice of Debt Transfer (in the amount of \$154,841.72) issued by Ms. Cheryl Collins, Chief of the FCC's Revenue and Receivables Operation Group on February 28, 2008 and the mid-year 2007 TRS Adjustment amount of \$20,085.60 reflected on NECA Invoice TRS0055511

(dated March 4, 2008). For the reasons more fully set forth below, neither of these amounts represents a debt which has been finally determined by either NECA or the FCC. As explained below, Compass' liability for any portion of the asserted amounts is unknown (and unknowable) at this time. Accordingly, pursuant to the Debt Collection Improvement Act of 1996 and the debt collection authorities thereunder, and the rules and regulations of the FCC, neither amount constitutes a debt which may be transferred to the Department of Treasury for collection.

The February 28th Notice of Debt Transfer ("Notice") states

"[t]he Commission has determined that the outstanding Debt, including presently accrued interest, administrative costs, and penalties owed to the TRS is \$154,841.72 to date."¹

According to the Notice,

"[t]he debt results from Debtor's non-payment of TRS contributions for a specific period."²

Unfortunately, the Notice does not identify that "specific period" and the amount sought to be collected bears no correlation to any amount invoiced by NECA for TRS contributions or reflected on the monthly Statements of Account issued by NECA. Indeed, only 30 days prior to the issuance of the Notice, the NECA Statement of Account to Compass dated January 31, 2008 showed an amount due of only \$31,628.63.³

Finally, the Notice informs Compass that if the entire asserted amount is not paid by the Last Due Date (identified in the Notice as 30 days from the February 28, 2008 issue date),

"the Commission will promptly transfer the Debt to the United States Department of the Treasury (Treasury) or the United States Department of Justice for Collection."⁴

¹ Notice, p. 1.

² Id.

³ This is but one example of the numerous discrepancies in amounts asserted by NECA and the FCC to be due and owing from Compass for Interstate TRS Fund contributions. This single discrepancy, however, is sufficient to place the amount in controversy at issue, taking the entire debt asserted outside the scope of claims which may be transferred to the Department of the Treasury for collection.

⁴ Notice, p. 2. Compass notes that 30 days from the Notice issue date would fall on a Saturday (March 29, 2008), effectively extending the Company's response due date to Monday, March 31, 2008.

The Notice cites "the Debt Collection Act of 1982 Improvement Act of 1996 as amended (the DCIA)" as authority for the FCC's purported transfer of the Debt and possible legal consequences to Compass flowing from such transfer.⁵ The provisions of the DCIA, however, actually prevent the FCC from transferring any amount for collection here.⁶

Pursuant to 47 C.F.R. §1.1917, "all non-tax debts of claims owed to the Commission for a period of 180 days shall be transferred to the Secretary of the Treasury."⁷ To the extent the FCC relies upon this provision of its rules to support its Notice of Debt Transfer, however, it acts without complying with other relevant provisions of federal law. Pursuant to 31 C.F.R. § 285.12,

"A debt is considered 180 days delinquent for purposes of [transfer of debts to Financial Management Service, a bureau of the Department of the Treasury] if it is 180 days past due and *is legally enforceable*. . . . A debt is legally enforceable if there has been a final agency determination that the debt, *in the amount stated*, is due and there are no legal bars to collection. Where, for example, a debt is the subject of a pending administrative review process required by statute or regulation and collection action during the review process is prohibited, the debt is not considered legally enforceable . . . and is not to be transferred even if the debt is more than 180 days past-due."⁸

⁵ Id.

⁶ The Notice also raises the possibility of referral to the Department of Justice pursuant to 31 U.S.C. 3711. As Compass will demonstrate herein, Federal law prevents the transfer of the instant claim against Compass to the Department of Treasury for collection during the pendency of Compass' appeals. The same due process considerations which prevent transfer of this claim to the Department of Treasury would also prohibit the FCC from taking the much more drastic step of referring an entirely speculative claim to the Department of Justice for Litigation. This conclusion is fully supported by the Standards for Administrative Collection of Debts, 31 C.F.R. Parts 900-904. Pursuant to Section 904(1)(a), litigation debts should be referred to the Department of Justice only when collection activity may not be suspended or terminated on the claim. The FCC has not been divested of its ability to suspend or terminate collection activity here. Even if the FCC were not precluded by federal law from proceeding with collection efforts against Company (which it is), the equities of the situation would present ample justification for exercise of Agency discretion in favor of suspension or termination of collection activities pursuant to § 903.2 ("[A]gencies may use discretion, on a case-by-case basis, to suspend collection.") or § 903.3 ("Agencies may terminate collection activity when . . . (5) the debt cannot be substantiated.").

⁷ "Referrals to the Department of Justice and transfer of delinquent debt to the Secretary of the Treasury", 47 C.F.R. §1.1917(b).

⁸ 31 C.F.R. § 285.12(c)(3)(i), Title 31, Part 285 - Debt Collection Authorities Under the Debt Collection Improvement Act of 1996. (emphasis added.)

Compass has previously initiated an administrative review of amounts alleged by the FCC in a Notice of Debt Transfer issued in January, 2008. In that document, the FCC asserted that \$268,820.20 was owed by Compass as unpaid TRS contributions. Compass' appeal of the January Notice of Debt Transfer remains pending. The February 28th Notice does not provide supporting information concerning the FCC's claim for \$154,841.72; thus, it is impossible for the Company to determine whether any portion of this latter figure is subsumed within the \$268,820.20 already under appeal. To the extent any portion of the \$154,841.72 is not so subsumed, this letter acts to initiate an administrative review of any amount related to Compass' potential liability for TRS contributions not already under appeal (including the 2007 TRS Adjustment invoiced to Compass on March 4, 2008).

The FCC itself has held that

"where an applicant has filed a timely administrative appeal, or a contested judicial proceeding, challenging either the existence of, or the amount of, a debt, such debt shall not be considered delinquent for purposes of the red light rule."⁹

Furthermore,

"for the purpose of the red light rule, we will consider appeals made to the Administrators of the Universal Service Fund and the Telecommunications Relay Services Fund and to the Billing and Collections Agent for the North American Numbering Plan as administrative appeals."¹⁰

The FCC's own rules and policies thus evidence a commitment to the protection of due process rights which is fully in accord with the principles underlying the Debt Collection Improvement Act of 1996; i.e., "[t]o ensure that debtors have all appropriate due process rights, including the ability to verify, challenge and compromise claims, and access to administrative appeals procedures which are both reasonable and protect the interests of the United States."¹¹

In light of the above, Compass must be relieved from the possibility of debt transfer, litigation or red lighting until such time as the Company's pending appeals have provided the vehicle through which Company may verify and challenge, if appropriate, NECA's assertions that TRS contributions are due; if so, to identify the actual amount owed by Compass; and

⁹ *In the Matter of Amendment of Parts 0 and 1 of the Commission's Rules, Implementation of the Debt Collection Improvement Act of 1996 and Adoption of Rules Governing Applications or Requests for Benefits by Delinquent Debtors, Report and Order*, MD Docket No. 02-339 (rel. April 13, 2004), ¶ 6.

¹⁰ *Id.*, footnote 20.

¹¹ Public Law 104-134, 110 Stat. 1321-58 (Apr. 26, 1996), Debt Collection Improvement Act of 1996, Sec. 31001(b)(5).

finally to reconcile any amount ultimately determined to be due with the conflicting and unexplained amounts asserted by the FCC as ripe for transfer. Indeed, it is Compass' position that until such time as all pending appeals have been fully resolved, the FCC is not capable of satisfying the following certification obligation to the Department of Treasury:

"Before a debt may be transferred to FMS or another debt collection center, the head of the creditor agency or his or her delegate must certify, in writing, that the debts being transferred are valid, legally enforceable, and that there are no legal bars to collection."¹²

Compass is mindful of its obligation to assist, along with other carriers, in the funding of the Interstate TRS Fund in order to advance the policy goal of providing interstate relay services for the disabled. Indeed, Compass fully supports the Commission's goals in this regard. However, a policy determination has also been made that all contributing entities will bear this societal burden on a pro rata basis, with no single entity contributing more than its fair share. Compass is entitled to know that NECA, a competitively-neutral entity, is assessing only the pro rata contribution obligation upon Compass which is appropriate.

As a matter of course, Compass has analyzed the materials which it has received from NECA in connection with the Company's Interstate TRS fund liability as those materials have been received from NECA on a monthly basis. The Invoices (and the Statements of Account) contain extraordinarily little detail and as a result, Compass has had difficulty reconciling NECA-issued documents from month to month. Indeed, there has often appeared to be little correlation between the Invoices and the Statements of Account, all of which have been issued by a single entity-- NECA. Furthermore, there does not seem to be a rhyme or reason for the varying amounts reflected by NECA as due and owing from one monthly Statement of Account to the next. Compass has been working diligently to investigate and resolve the perceived TRS billing inaccuracies with representatives of both NECA and the FCC for quite some time without success. Indeed, Compass received assurances from FCC Staff more than 8 months ago that no collection efforts would be taken until the TRS billing discrepancies were fully resolved.¹³ Notwithstanding those

¹² 31 CFR § 285.12(i).

¹³ Since that time, Compass became aware of certain inaccuracies in the Company's previously-filed Forms 499-A, rendering the amounts invoiced by NECA incorrect in any event (totally apart from the apparent inconsistencies between the Invoices and Statements of Account as originally issued by NECA). NECA has acknowledged certain downward adjustments to Compass' overall TRS liability. It is unclear to Compass, however, whether amounts have been appropriately credited; it is clear, however, that the liability amounts were incorrect as an original matter. In the absence of a rational explanation of all invoiced amounts from NECA, the organization directly responsible for issuing the Invoices and Statements of Account, Compass remains understandably concerned over the accuracy of its overall TRS funding obligation. To subject the Company to potential "red

assurances, however, Compass has been the recipient of two Notices of Debt Transfer since that time -- issued less than six weeks apart.

As noted above, on February 8, 2008, Compass was required to protect its due process rights by timing filing an administrative appeal of the January Notice of Debt Transfer. In that appeal, Compass specifically requested that the Commission review the pertinent facts and NECA records to determine the correct debt owed, if any. Compass also requested that the FCC refrain from taking any further debt collection action until such time as the FCC had verified the existence of a valid and enforceable debt which had been reliably quantified. Having taken such actions, Compass had done all that was necessary to preserve the Company's due process rights and prevent the unjust imposition of an arbitrary debt which neither NECA nor the FCC had adequately substantiated -- and which remains unsubstantiated today.

Rather than acting in accordance with its own rules and regulations, however, less than one month later -- February 28, 2008 -- the FCC issued a Second Notice of Debt Transfer, showing an amount due of \$154,841.72. However, neither the February 28th Notice of Debt Transfer nor the one-page Remittance Advice Bill for Collection attached thereto identifies the outstanding amount as attributable to any particular TRS funding year; furthermore, amounts reflected as line items on the Remittance Advice -- \$146,077.09 and \$8,764.62 -- do not correspond to amounts listed on any NECA Interstate TRS Fund invoice received by Compass to date. Thus, it is impossible for the Company to determine what these charges are without assistance and input from the FCC and NECA.

Through the instant appeal, Compass also contests the validity and amount of Invoice TRS0055511, issued by NECA on March 4, 2008. Invoice TRS0055511 appears to relate to the FCC's recent mid-funding year adjustment of the TRS contribution factor. However, given the discrepancies in NECA invoicing practices, Compass is concerned that the FCC's TRS mid-year adjustment has been incorrectly assessed by NECA. Until all outstanding TRS funding issues are resolved, it will remain impossible to determine whether the amount reflected on Invoice TRS0055511 is overstated.¹⁴

Compass notes that the discrepancies in Statements of Account issued by NECA continue unabated. And by issuing not just one but two Notices of Debt Transfer within a

lighting" and financial liability under these circumstances is wholly inappropriate and unsupportable under relevant law.

¹⁴ The FCC has already twice issued Notices of Debt Transfer to Compass under circumstances where such action was not supported by FCC rules. In order to protect itself against the possibility of further unwarranted collection efforts, Compass feels compelled to place the amount of Invoice TRS0055511 in dispute before the FCC at this time to prevent any possibility of the issuance of a third Notice of Debt Transfer contrary to federal law.

six week period during which all underlying amounts have been disputed, the FCC made an efficient resolution of this matter much more unlikely. Compass respectfully submits that the following chronology demonstrates the need for NECA to provide a full explanation of all amounts billed, since it is unlikely that any other entity will be able to do so:

- On October 31, 2007, NECA issued a Statement of Account to Compass showing a **total due** in the amount of \$180,300.21.
- On November 30, 2007, NECA issued a Statement of Account to Compass showing a **credit balance** in the amount of \$73,488.31.
- One month later, the NECA Statement of Account dated **December 31, 2007** continued to reflect a **credit balance** forward of \$73,488.31.
- Nine days later, on **January 9, 2008**, the FCC issued a Notice of Debt Transfer to Compass in the amount of \$268,820.20. The FCC Remittance Advice Bill for Collection attached to the Notice of Debt Transfer reflected two amounts in the "total fee" column, neither of which was identified beyond the bare dollar figure. Those amounts were \$253,783.52 and \$15,035.58. These amounts do not match up to any figure set forth in any NECA TRS Invoice or Statement of Account sent to Compass Global and no explanation has been forthcoming from either NECA or the FCC.

Nor, to the Company's knowledge, has Compass received a Bill No. 08TR000515, the bill number reflected on the January 9th Notice of Debt Transfer.¹⁵

- 22 days following issuance of the first Notice of Debt Transfer, the NECA Statement of Account dated January 31, 2008 showed an **amount due** of \$31,628.63. That Statement of Account listed 11 separate line items, including a line item described as a **Payment** in connection with Invoice TRS0046258 in the amount of \$146,077.09. Although Compass had made a sizable payment on September 19, 2007, that payment was in the amount of \$92,587.00.

The accounting date for the \$146,077.09 "payment" was shown as **January 22, 2008**. This accounting date differed from the majority of the line item accounting dates (which were shown as January 18, 2008).¹⁶

¹⁵ Previous invoices received by Compass Global for TRS Fund contributions have been identified as Invoice Nos. TRS00046258 - 2007 Invoice; TRS0039058 - 2006 Invoice, and TRS 0049326 - 2007 Adjustment.

¹⁶ Compass also notes that another of the line items was described as a "Credit Memo" (in the amount of \$31,051.00). Compass Global can only assume that NECA refers to two different accounting operations through these differing terms, but neither line item entry is understandable to Compass and no satisfactory explanation has yet been forthcoming from NECA.

- On February 8, 2008, Compass formally responded to the Notice of Debt Transfer, contesting the entire amount of \$268,820.20. Compass also requested a review by the Commission of facts in dispute and NECA records in order that the correct amount of any TRS debt actually owed by Compass might be determined. The filing of this request effectively terminated the FCC's ability to pursue collection efforts of amounts in dispute.
- Less than one month later, on February 28, 2008, the FCC issued a Second Notice of Debt Transfer, showing an amount due of \$154,841.72.
- On March 4, 2008, NECA issued an Invoice for a 2007 Adjustment in the amount of \$20,085.60.¹⁷

In the Notice, the FCC states that Compass has "30 calendar days from the date of this letter (Last Due Date)" within which to provide evidence "that the Debt is not due."¹⁸ Through the above, Compass has satisfied this showing, both as to the \$154,841.72 set forth in the Notice and the \$20,085.60 set forth in Invoice TRS0055511. Compass repeats its request of February 8, 2008, that the FCC refrain from taking any further debt collection action until such time as the FCC had verified the existence of a valid and enforceable debt which had been reliably quantified. Compass also requests the assistance and participation of NECA in a review (and explanation) of all documents issued to Compass to date in order that the widely varying amounts set forth thereon may be reconciled.

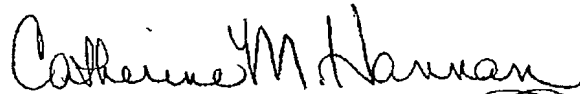
¹⁷ Compass understands the origin of the "adjustment" to be the FCC's recent mid-year modification to the TRS funding contribution factor for the current TRS funding year; however, the Company continues to believe that the amount may well have been predicated upon inaccurate revenue figures, rendering the TRS "true-up" funding payment inaccurate as well.

¹⁸ Notice, p. 1.

Marlene H. Dortch
March 28, 2008
Page 9

To the extent you have any questions concerning this matter, kindly communicate with the undersigned.

Respectfully submitted,

A handwritten signature in black ink that reads "Catherine M. Hannan". The signature is fluid and cursive, with the first name being the most prominent.

Catherine M. Hannan
HELEIN & MARASHLIAN, LLC
The CommLaw Group
1483 Chain Bridge Road, Suit 301
McLean, Virginia 22101
Tel: 703-714-1326
E-mail: cmh@CommLawGroup.com

A circular stamp in black ink containing the letters "SP" in a stylized font. The stamp is positioned to the right of the signature.

Counsel for Compass Global, Inc.

Cc: Ms. Cheryl Collins, Chief
FCC Revenue and Receivables Operations Group
445 12th Street, S.W., Room 1-A843
c/o NATEK
236 Massachusetts Avenue, NE
Suite 110
Washington, D.C. 20002
(via Hand Delivery)

And

Federal Communications Commission
P. O. Box 979088
St. Louis, MO 63197-9000
(via Regular Mail)

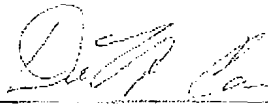
VERIFICATION

State of New Jersey

ss.

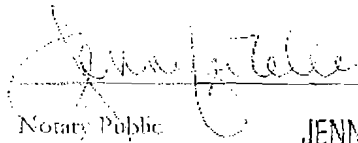
County of Bergen

I, Dean Cary, being duly sworn according to law, depose and say that I am President of Compass Global, Inc. ("Compass"); that I am authorized to and do make this Verification for it; that the facts set forth in the appeal are true and correct to the best of my knowledge, information and belief. I further depose and say that the authority to submit the notice has been properly granted.



Dean Cary

Subscribed and sworn before me this 28TH day of MARCH, 2008.



Notary Public

JENNIFER ZELLER
NOTARY PUBLIC OF NEW JERSEY
Commission Expires May 5, 2010

My Commission expires:

EXHIBIT 1



**Federal Communications Commission
Washington, D.C. 20554**

February 28, 2008

Compass Global, Inc.
Attn: Dean Cary
50 Tice Blvd., 3rd Floor
Woodcliff Lake, NJ 07677

**RE: IMPORTANT INFORMATION -- DO NOT DISCARD -- NOTICE OF DEBT
TRANSFER**

**Filer ID: 826216
FRN: 0009690256
Bill No: 08TR001768**

The National Exchange Carriers Association (NECA), Administrator for the Telecommunications Relay Services Fund (TRS Fund) twice demanded payment and provided other correspondence (Demand(s)) to the entity referenced above (You or Debtor) concerning a Debt due and payable to the federal TRS Fund (TRS) (a debt owed to the United States). The debt results from Debtor's non-payment of TRS contributions for a specific period. Consequently, if you have an arrearage in other payments, You will receive additional Demands. Because Debtor failed to pay the Debt and the accrued interest, administrative costs, and penalties, it has been referred to the Federal Communications Commission (Commission). The Commission has determined that the outstanding Debt, including presently accrued interest, administrative costs, and penalties owed to the TRS is \$154,841.72 to date. In that regard, the balance owed on the referred Debt does not include subsequent arrearages. As stated in the Demand(s), federal law requires the collection of interest and penalties on an outstanding debt owed to the United States.

This Notice is to inform You/Debt that within 30 calendar days of the date of this letter (Last Due Date), full payment of the Debt (computed as of) the date of payment must be received by the Commission, or satisfactory documentary evidence must be provided to the Commission that the Debt is not due. Payment of this Debt does not satisfy or discharge any other debt that You may owe. Your remittance must be delivered in a manner so as be received on or before the Last Due Date by the Commission at the following address:

**Federal Communications Commission
P.O. Box 979088
St. Louis, MO 63197-9000**

If the Commission does not receive the full payment of the Debt (as computed to the date of payment) by the Last Due Date, the Commission will promptly transfer the Debt to the

United States Department of the Treasury (Treasury) or the United States Department of Justice for collection. Transfer of the Debt may result in sanctions, including, but not limited to, the initiation of proceedings to recover the outstanding debt, together with all applicable administrative charges, penalties, and interest pursuant to the provisions of the Debt Collection Act of 1982 Improvement Act of 1996, as amended (the DCIA). Collection efforts may include, among other processes and procedures, use of collection centers, collection agencies, tax refund offset, administrative offset, and/or litigation to collect the Debt and other costs.

Under the DCIA, interest and penalties accrued from the date of the First Demand. In addition, You are required to pay the administrative costs of processing and handling a delinquent claim as set by the Treasury (currently 18% of the debt). These requirements are set out at 31 U.S.C. § 3717.

If this debt has been satisfied or otherwise mitigated, You/Debtor must, before the Last Due Date, provide evidence satisfactory to the Commission, such as a verified copy of the cancelled check, which satisfied the full amount of the Debt, or a Resolution Letter issued by TRS Fund or the Commission, together with a copy of this Notice to the Commission at the following address:

Federal Communications Commission
Attn: Revenue and Receivables Operations Group
445 12th Street S.W., Room 1-A843
Washington, DC 20554

If you have any questions, please contact the Revenue and Operations Group at (202) 418-1995 or by email at ARINQUIRIES@fcc.gov.

Sincerely,



Cheryl Collins, Chief

Revenue and Receivables Operations Group

**Federal Communications Commission
REMITTANCE ADVICE
BILL FOR COLLECTION**

Approved by OMB
3060-0589

Bill Number	Applicant FRN#	Current Bill Date	FOR INQUIRIES CALL 1-202-418-1995 (Revenue & Receivable Operations Group)		
08TR001768	0009690256	2/28/08			
<u>Application Information:</u> Compass, Inc. 50 Tice Blvd Woodcliff Lake, NJ 07677			Payable to: Federal Communications Commission Send a copy of this bill to: Federal Communications Commission Revenue & Receivables Operations Group P.O. Box 979089 ST. LOUIS, MO 63197-9000		
Total Amount Due		TOTAL AMOUNT DUE MUST BE RECEIVED BY		Due Date	
\$154,841.72				3/27/08	
Payer FRN No.		Please Complete The Payer Information. FCC Registration Number (FRN) is required			
Payer Name (if paying by credit card enter name as it appears on the card)					
Address Line No. 1					
Address Line No. 2					
City		State		Zip Code	
Daytime Phone Number (include area code)					
<u>Reason For Bill:</u>					
TRS Final Demand Billing					
Call Sign/Other FCC ID	Payment Type Code	Quantity	Fee Due For (PTC)	Total Fee	FCC Code 1 FCC Code 2
826216	T R S	0		\$ 146,077.09	
		0		\$ 8,764.63	
TOTAL DUE					\$154,841.72
Please choose a method of Payment and complete the section if paying by Credit Card					
Payment Method:					
Credit Card <input type="checkbox"/> Check <input type="checkbox"/> Wire <input type="checkbox"/> IPAC <input type="checkbox"/> MIPR <input type="checkbox"/>					
MASTERCARD <input type="checkbox"/> DISCOVER <input type="checkbox"/> VISA <input type="checkbox"/> ANEX <input type="checkbox"/>					
Account No.				Expiration Date	
<div style="border: 1px solid black; width: 100%; height: 1.2em; display: flex; align-items: center;"> <div style="flex: 1;"></div> <div style="flex: 1;"></div> <div style="flex: 1;"></div> <div style="flex: 1;"></div> <div style="flex: 1;"></div> <div style="flex: 1;"></div> <div style="flex: 1;"></div> <div style="flex: 1;"></div> <div style="flex: 1;"></div> <div style="flex: 1;"></div> <div style="flex: 1;"></div> <div style="flex: 1;"></div> <div style="flex: 1;"></div> <div style="flex: 1;"></div> <div style="flex: 1;"></div> <div style="flex: 1;"></div> <div style="flex: 1;"></div> <div style="flex: 1;"></div> <div style="flex: 1;"></div> <div style="flex: 1;"></div> </div>				<div style="border: 1px solid black; width: 50px; height: 1.2em; display: flex; align-items: center;"> <div style="flex: 1;"></div> </div> <div style="border: 1px solid black; width: 50px; height: 1.2em; display: flex; align-items: center;"> <div style="flex: 1;"></div> </div> <div style="display: flex; justify-content: space-between; font-size: x-small;"> Month Year </div>	
I hereby authorize the FCC to charge my Credit Card for the service(s) / authorization(s) herein described.					
AUTHORIZED SIGNATURE				DATE	